

IC 20-39-3**Chapter 3. Financial Oversight of Township Schools****IC 20-39-3-1****Inspection of records**

Sec. 1. The books, papers, and accounts of any township trustee concerning schools are at all times subject to the inspection of the school examiner, the county auditor, and the board of county commissioners of the proper county.

As added by P.L.2-2006, SEC.162.

IC 20-39-3-2**County officers; subpoena powers**

Sec. 2. For purposes of an inspection, the school examiner, county auditor, and board of county commissioners may by subpoena:

(1) summon before them any trustee; and

(2) require the production of books, papers, and accounts; after three (3) days notice of the time to appear and produce any books, papers, and accounts is given.

As added by P.L.2-2006, SEC.162.

IC 20-39-3-3**Correction of records**

Sec. 3. If any books and accounts have been imperfectly kept, the board of commissioners may correct them. If fraud appears, the board of commissioners shall remove the person guilty of the fraud.

As added by P.L.2-2006, SEC.162.

IC 20-39-3-4**Prescription of forms**

Sec. 4. The state board of accounts shall prescribe accounting forms to be used by the county committees (as defined in IC 20-23-4-4) and shall audit the financial records of each county committee (as defined in IC 20-23-4-4) at least once every three (3) years.

As added by P.L.2-2006, SEC.162.